



PHIL BREDESEN
GOVERNOR

STATE OF TENNESSEE
DEPARTMENT OF EDUCATION
DIVISION OF SPECIAL EDUCATION
7th FLOOR, ANDREW JOHNSON TOWER
710 JAMES ROBERTSON PARKWAY
NASHVILLE, TN 37243-0380

TIMOTHY K. WEBB, Ed.D.
COMMISSIONER

**LEA COMPREHENSIVE APPLICATION FOR
SPECIAL EDUCATION SERVICES**

Tennessee Code Annotated §49-10-302
Public Law 94-142, as amended
Public Law 105-17, as amended
Public Law 108-446

TO BE COMPLETED BY LOCAL SCHOOL SYSTEM

| | | | |
|--|-----------------------|--|--------------|
| Compliance Assurance and Statistical Information | | July 1, 2009 – September 30, 2010 | |
| School System: | Shelby County Schools | | |
| Director of Schools: | Dr. Bobby Webb | | |
| | Signature | Date | |
| E-Mail Address: | bwebb@scsk12.org | | |
| Name of Program Contact Person: | Martha Redding | | |
| E-Mail Address: | Mredding@scsk12.org | | |
| Address: | 5650 Woodlawn Street | Telephone No.: | 901-321-2715 |
| | Bartlett, TN 38134 | | |

TO BE COMPLETED BY THE STATE DEPARTMENT OF EDUCATION

| | | | | |
|---|---|--|---|---|
| Amount of IDEA, Part B Funds Approved: | \$10,188,884.64 | Permissive Use of Funds Requested for: | | |
| Amount of Preschool Grant Funds Approved: | \$167,701.88 | A | B | C |
| | Signature (Authorized State Department of Education Official) | Date | | |

Must be submitted to your Management Consultant before July 1, 2009.

**TCA 49-10-302
Section 612 (a) (11)**

COMPLIANCE ASSURANCES FOR USE OF IDEA FUNDS

The applicant hereby certifies to the Commissioner of Education that the representation made in this application properly reflects the projected pupils, personnel, and expenditures to be incurred in the operation of the special education program for pupils with disabilities conducted within the school system, that the expenditures for services and goods will be made exclusively for the benefit of pupils which meet the eligibility criteria established by the Department of Education, and that personnel assignments and other documentation of expenses will be readily available for audit. All records necessary to ensure the correctness of the information provided by the agency will be kept five years beyond the final reporting date and access to such records will be provided to the State Department of Education.

The Local Education Agency (LEA) hereby assures the State Education Agency (SEA) that the LEA meets each of the following conditions:

1. Special Education and Related Services will be provided in compliance with the established Tennessee Rules, Regulations & Minimum Standards.
2. The LEA, in providing for the education of children with disabilities within its jurisdiction, has in effect policies, procedures, and programs that are consistent with the State policies and procedures established under §612.
 - a. A free appropriate public education (FAPE) is available to all children with disabilities, as defined under §602(3) and who have a current individual education program (IEP), residing in the State between the ages of 3 through 21, inclusive, including children with disabilities who have been suspended or expelled from school. 612(a)(1)
 - b. The LEA has established a goal of providing full educational opportunity to all children with disabilities and a detailed timetable for accomplishing that goal. 612(a)(2)
 - c. All children with disabilities residing in the LEA, including children with disabilities who are homeless children, or are wards of the State, and children with disabilities attending private schools within the LEAs jurisdiction, regardless of the severity of their disabilities, and who are in need of special education and related services, are identified, located and evaluated and a practical method is developed and implemented to determine which children with disabilities are currently receiving needed special education and related services. 612(a)(3)
 - d. An individualized education program (IEP), or an individualized family service plan (IFSP), that meets the requirements of section 636(d), is developed, reviewed and revised for each child with a disability in accordance with section 614(d). 612(a)(4)
 - e. To the maximum extent appropriate, children with disabilities, including children in public or private institutions or other care facilities, are educated with children who are not disabled. Special classes, separate schooling, or other removal of children with disabilities from the regular educational environment occurs only when the nature or severity of the disability of a child is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily. 612(a)(5)(A)
 - f. Children with disabilities and their parents are afforded the procedural safeguards required by §615. 612(a)(6)
 - g. Children with disabilities are evaluated in accordance with subsections (a) through (c) of § 614. 612(a)(7)
 - h. LEAs will comply with §617(c) relating to the confidentiality of records and information. 612(a)(8)
 - i. Children participating in early intervention programs assisted under Part C, and who will participate in preschool programs will experience a smooth and effective transition consistent with §637(a)(9). LEAs will participate in transition planning conferences arranged by the Lead Agency under §635(a)(10) and an IEP or, if consistent with sections 614(d)(2)(B) and 636(d), and IFSP will be developed and implemented by the third birthday. 612(a)(9)
 - j. Ensure that all requirements under §612(a)(10) regarding Children In Private Schools are being carried out in a manner consistent with the statute.
 - k. Ensure that all requirements under T.C.A. §49-10-107, T.C.A. §49-10-305 and T.C.A. §49-10-701, regarding Contracts for Special Education Services are being carried out in a manner consistent with the statute.
 - l. The LEA shall ensure that all personnel necessary to carry out this part are appropriately and adequately prepared, subject to the requirements of § 612(a)(14) and § 2122 of the Elementary and Secondary Education Act of 1965. 613(a)(3)

LEA: **SHELBY COUNTY SCHOOLS**

- m. This LEA will either choose to coordinate with the National Instructional Materials Access Center when purchasing print instructional materials in accordance with section 612(a)(23) or will provide instructional materials to blind persons or other persons with print disabilities in a timely manner. 613(a)(6)
3. The LEA shall provide the SEA with information necessary to enable the SEA to carry out its duties under this part, including, with respect to Sections 612(a)(15) and 612 (a)(16), information relating to the performance of children with disabilities participating in programs carried out under this part. 613(a)(7)
 4. The LEA shall make available to parents of children with disabilities and to the general public all documents relating to the eligibility of such agency under this part. 613(a)(8)
 5. The LEA shall cooperate under section 1308 of the Elementary and Secondary Education Act of 1965 to ensure the linkage of records pertaining to migratory children with disabilities for the purpose of electronically exchanging, among the States, health and educational information regarding such children. 613(a)(9)
 6. Subject to section 613(b)(3), the LEA application submitted to the SDE shall remain in effect until the LEA submits to the SDE such modifications as the LEA determines necessary. 613(b)(2)
 7. Ensure that all requirements under §613(a)(5) regarding treatment of Charter Schools and their students are being carried out in a manner consistent with the statute.
 8. Children with disabilities served with IDEA funds shall be counted in the same manner as children without disabilities to supplement the academic program funds earned and paid from the Basic Education Program. TRR&MS 0520-1-9-.03 (3)(a)
 9. Funds provided under IDEA will be used to pay the excess cost of providing special education and related services to children with disabilities; shall be used to supplement the State, Local and other Federal funds and not to supplant such funds; and shall not be used, except as provided in §613(a)(2)(B)-(C) to reduce the level of expenditures. §613(a)(2)(A) and §612(a)(17), TRR&MS 0520-1-9-03(2)(k)(4)
 10. According to Rule 0520-1-9-14(6)(a), procedures for providing an independent education evaluation (IEE) upon parental request have been submitted and approved to the Department of Education. Any future revision to the IEE procedure will be submitted to the Department for approval.
 11. According to TCA 9-1-104 (a) & (b) *Maximum class size*, our LEA case load and class size standards have been submitted and approved by the Department. There have been no changes since the original submission. (The State will review LEA caseload and class size standards for compliance.) Any future LEA updates or revisions will be submitted to the Division of Special Education for approval and for reference purposes.
 12. Children with disabilities served with IDEA funds have at least the same average amount spent on them, from sources other than Part B, as do the children in the school system taken as a whole. TRR&MS 0520-1-9-.03 (3)(a)(b)

Signature of Director of Schools

Date

**A. Children With Disabilities To Receive
Free Appropriate Public Education Services from the School System
2009-2010**

| DISABILITY | (1) Within School System | | (2) Contractual Agreement | | (3) Total to Receive FAPE | | (4) # Receiving Special Transportation | | (5) # Private School Students Placed by LEA Receiving Services | | Placed by Parents | | | |
|--------------------------------|-----------------------------|-------------|------------------------------|-----------|------------------------------|-------------|--|------------|--|-----------|--|-----------|---|-----------|
| | | | | | | | | | | | (6a) # Private School Students Placed by Parents within system | | (6b) # Of Private School Students (6a) Served by LEA This School Year | |
| | 3-5 | 6-21 | 3-5 | 6-21 | 3-5 | 6-21 | 3-5 | 6-21 | 3-5 | 6-21 | 3-5 | 6-21 | 3-5 | 6-21 |
| Autism | 40 | 256 | | 2 | 40 | 258 | 15 | 76 | | 1 | 4 | 1 | 2 | |
| Blind | | 2 | | | 0 | 2 | | | | | | | | |
| Deaf-Blindness | | | | | 0 | 0 | | | | | | | | |
| Deafness | | | | | 0 | 0 | | | | | | | | |
| Developmental Delay | 110 | 175 | | | 110 | 175 | 46 | 52 | | | 4 | 1 | 2 | |
| Emotional Disturbance | | 115 | | 8 | 0 | 123 | | 28 | | 8 | | | | |
| Hearing Impairments | 6 | 39 | 4 | 13 | 10 | 52 | 3 | 10 | 3 | 8 | 3 | | 1 | |
| Intellectually Gifted | 20 | 4185 | | | 20 | 4185 | | 1 | | | | | | |
| Language Impairments | 125 | 330 | | | 125 | 330 | 10 | 20 | | | 10 | 21 | 2 | 9 |
| Mental Retardation | | 190 | | 4 | 0 | 194 | | 65 | | 4 | | | | |
| Multiple Disabilities | 5 | 133 | | | 5 | 133 | 1 | 76 | | | | | | |
| Orthopedic Impairments | 5 | 60 | | | 5 | 60 | 1 | 35 | | | | 2 | | 2 |
| Other - Functional Delay | | 78 | | | 0 | 78 | | 6 | | | | | | |
| Other - Health Impairments | 20 | 532 | | 3 | 20 | 535 | 5 | 31 | 3 | | | 2 | | 1 |
| Specific Learning Disabilities | 5 | 2860 | | 4 | 5 | 2864 | | 44 | 4 | | | 5 | | |
| Speech Impairment | 200 | 660 | | 1 | 200 | 661 | 1 | | 1 | 18 | 18 | 32 | 5 | 21 |
| Traumatic Brain Injury | | 12 | | | 0 | 12 | | 4 | | | | | | |
| Visual Impairments | 3 | 35 | | | 3 | 35 | 2 | 5 | | | | | | |
| TOTAL | 539 | 9662 | 4 | 35 | 543 | 9697 | 84 | 453 | 11 | 39 | 39 | 64 | 12 | 33 |

Grand Total 10240

LEA: **SHELBY COUNTY SCHOOLS**

B.1 OPTIONS TO BE PROVIDED AGES 3 – 5*

| OPTION 1 | OPTION 2 | OPTION 3 | OPTION 4 | OPTION 5 | OPTION 6** | OPTION 7 | OPTION 8*** | OPTION 9 | OPTION 10 | TOTAL |
|----------|----------|----------|----------|----------|------------|----------|-------------|----------|-----------|-------|
| 90 | 370 | 26 | 48 | 70 | | 44 | 46 | | 3 | 697 |

B.2 OPTIONS TO BE PROVIDED AGES 6 -21*

| OPTION 1 | OPTION 2 | OPTION 3 | OPTION 4 | OPTION 5 | OPTION 6** | OPTION 7 | OPTION 8*** | OPTION 9 | OPTION 10 | TOTAL |
|----------|----------|----------|----------|----------|------------|----------|-------------|----------|-----------|-------|
| 1915 | 1360 | 3850 | 1330 | 650 | 18 | 575 | 160 | 4 | 45 | 9907 |

* This is a **duplicated count** and should reflect both primary and one secondary option of service.

** For each option 6 student there is at least ½ FTE of an education assistant or interpreter position budgeted in general purpose funds.

*** Since Option 8 includes 2 related services, students reported in Option 8 should not be reported in another Option.

Do not place 0's in columns with no students.

TRR & MS 0520-1-9-.03 (1)(k)

C. FINANCIAL INFORMATION

1. PERMISSIVE USE OF FUNDS

AFTER reading the requirements on the corresponding form, please answer **yes** or **no** to each of the following items (A, B, and C). Any **yes** response requires completion of a corresponding form that follows. If **no** is answered on all three items, continue completing the application and disregard the attached forms for these permissive programs.

☐ Yes ☒ No **A. Adjustment to Local Effort in Certain Fiscal Years.** IDEA 04 allows a LEA to reduce state and local maintenance of effort by up to 50% of the increase in IDEA funds from the previous year if those funds are used to provide activities authorized under ESEA. If the LEA wishes to reduce MOE, it must use the attached form to calculate the maximum amount available for this purpose (Page 5A) and indicate how these funds will be used (Page 5A(1)).

There are limitations to this adjustment. If the LEA is also electing to take funds under Coordinated Early Intervening Services, this reduces the amount of funds available for the reduction of MOE. Also, any LEA identified as not meeting requirements in the State's APR, is prohibited by law from reducing its maintenance of effort figures.

☐ Yes ☒ No **B. Permissive Use of IDEA funds for Schoolwide Program.** IDEA allows a LEA to use funds to carry out a schoolwide program under Section 1114 of ESEA. If an applicant utilizes these funds, you will report the designated amount for each school and ensure that excess cost and service requirements are met. *(Use form on Page 5B)*

☒ Yes ☐ No **C. Permissive Use of IDEA funds for Coordinated Early Intervening Services.** IDEA allows a LEA to use up to 15% of funds, in combination with other amounts (other than education funds), to develop and implement Coordinated Early Intervening Services, which may include interagency financing structures, for students in kindergarten through grade 12 (with particular emphasis on students in kindergarten through grade 3) who have **not been identified** as needing special education or related services but who need additional academic and behavioral **support to succeed in a general education environment.** *(Use form on Page 5C)*

NOTE: If an LEA is determined to have significant disproportionality based on race and ethnicity utilizing state criteria, the LEA must utilize Coordinated Early Intervening Services (Section 618 (d)(2)(B)). The amount expended by an LEA under Coordinated Early Intervening Services shall count toward the maximum amount of expenditures such LEAs may reduce in Item "A" *Adjustment to Local Effort* (above).

If an applicant utilizes these funds, you must show the calculations on the corresponding form.

Complete this form only if Item C, Page 5 is marked "yes".

LEA: **SHELBY COUNTY SCHOOLS**

C. Use of IDEA Funds for Early Intervening Service

Voluntary Use: ☒

Mandatory Use ☐

| | |
|--|---------------------------|
| 1. Estimated/final IDEA allocation: (Multiply Line 1 x 15%) | \$ 10,188,884.64 x .15 |
| 2. Maximum amount available for Coordinated Early Intervening Services: | \$ 1,528,332.69 |
| 3. Amount taken if less than maximum amount: | \$ 1,200,000.00 |

Narrative for Mandatory Use of Funds:

List the identified areas of disproportionality:

Specify areas funds will target (i.e. grade levels, schools, professional development, etc.):

How will these funds be used to assist in alleviating the disproportionality problem within the LEA?

Narrative for Voluntary Use of Funds:

List specific interventions or areas to be addressed: (include grade levels and schools)

The funds will be targeted to the continuation of the three-tiered reading into the middle schools. All middle schools will be included. We will identify a web-based program similar to Imagination Station that is used at the elementary level that provides universal screening and remedial lessons. One supervisor will oversee the program for grades K-8 including expenditures, monitoring, and implementation. Staff development opportunities will be provided for the teachers during the spring and summer by a cohort group that will be paid through stipends. Professional books and materials will be provided to the teachers as they attend the sessions that will supplement the classroom activities during the ninety minute reading block. Documentation of student assessment and achievement will be documented for three years at the following Shelby County Middle Schools for students in grades 6 – 8.

| | | |
|-----------------------------|----------------------------|---------------------------|
| Appling Middle School | Collierville Middle School | Dexter Middle School |
| Arlington Middle School | Bon Lin Middle School | Elmore Park Middle School |
| Germantown Middle School | Houston Middle School | Millington Middle School |
| Mt. Pisgah Middle School | Schilling Middle School | Shadowlawn Middle School |
| Highland Oaks Middle School | | Woodstock Middle School |

The funds will also be used in the area of behavior. SCS has identified a pilot school to implement School-Wide Positive Behavior Support. This is one strand of intervention that also includes an alternative school setting that incorporates specific intervention through the use of counseling, daily reinforcement, and academic curriculum. The staff development will be utilized to implement Positive Behavior Support in all Shelby County Schools with the goal of lowering student suspensions. Voluntary use of funds will be monitored by student attendance, achievement, disciplinary referrals, suspension rates, and length/repetition of significant interventions (interim alternative setting).

Pilot school will be Bon Lin Middle School grades 6-8 and will be implemented and monitored for the 2009-2010, 2010-2011, 2011-2012 school years.

JUSTIFICATIONS

IDEA Funds for Coordinated Early Intervening Services

| ACCOUNT NUMBER | EXPENDITURE ITEM | JUSTIFICATION |
|---------------------------|-------------------------|--|
| EI102 | ASST PRINCIPAL | Monitors discipline for on-site alternative school, collects data for use of funds and for school-wide positive behavior supports, develops business partnerships to show maintenance of effort in acquiring incentives for PBS |
| EI105 | SUPERVISOR | Monitors & oversees implementation of RTI |
| EI116 | TEACHER | Maintains academic programming for student instruction in an alternative setting (grades 6,7,8) |
| EI123 | COUNSELOR | Provides skills-based intervention in aggression replacement, coping skills, character development, and conflict resolution through whole-group and individualized counseling sessions, liaison with community resources to offer support and parent training for families with students in crisis |
| EI163 | EDUCATIONAL ASST | Provides instructional support to the classroom teacher for individualized student assistance, assists the counselor with monitoring skills-based intervention, assists Asst. Principal with clerical duties related to data collection, assists in monitoring individual student positive support plans and reinforcement |
| EI195 | SUB. TEACHER | Provides opportunities for school PBS teams outside of pilot school to observe implementation of school-wide positive behavior supports |
| EI196 | IN SERVICE/STIPEND | Stipends for training middle school teachers |
| EI200 | SOCIAL SECURITY | Fringe benefits for above positions. |
| EI201 | SOCIAL SECURITY | Fringe benefits for above positions |
| EI220 | SOCIAL SECURITY | Fringe benefits for above positions |
| EI214 | STATE RETIREMENT | Fringe benefits for above positions |
| EI204 | STATE RETIREMENT | Fringe benefits for above positions |
| EI205 | STATE RETIREMENT | Fringe benefits for above positions |
| EI224 | STATE RETIREMENT | Fringe benefits for above positions |
| EI216 | LIFE INSURANCE | Fringe benefits for above positions |
| EI226 | LIFE INSURANCE | Fringe benefits for above positions |
| EI206 | LIFE INSURANCE | Fringe benefits for above positions |
| EI217 | MEDICAL INS. | Fringe benefits for above positions |
| EI227 | MEDICAL INS. | Fringe benefits for above positions |
| EI207 | MEDICAL INS. | Fringe benefits for above positions |
| EI211 | MEDICARE | Fringe benefits for above positions |
| EI212 | MEDICARE | Fringe benefits for above positions |
| EI222 | MEDICARE | Fringe benefits for above positions |

JUSTIFICATIONS (CONT'D)

IDEA Funds for Coordinated Early Intervening Services

| ACCOUNT NUMBER | EXPENDITURE ITEM | JUSTIFICATION |
|---------------------------|---------------------------------------|--|
| EI425 | TEACHER DISCRETIONARY FUNDS | Permits teachers to secure additional instructional materials to enhance academic experiences for students as well as, support incentive programs specifically related to the student positive support plan |
| EI429 | INSTRUCTIONAL SUPPLIES | Used to secure incentives for teachers and students engaged in school-wide positive behavior support, funds available to implement PBS beyond pilot school. Used for web-based intervention and benchmark program. |
| EI449 | TEXTBOOKS | Supplemental professional books for training |
| EI524 | IN SERVICE/STAFF DEVELOPMENT | Intensive summer training and preparation for implementation of PBS outside pilot school and to provide national presenters in the three-tiered reading method and RTI strategies |
| EI722 | REGULAR INSTRUCTIONAL EQUIPMENT | Provides one desktop computer and printer for each classroom in the alternative setting, provides opportunities for students to access software for transition and social-emotional learning activities and supplements the academic curriculum, on-line educational opportunities |

C. FINANCIAL INFORMATION

2. Estimated Expenditures
Education for Students with Disabilities

| ACCOUNT NO 71200 | EXPENDITURES INSTRUCTION (71000) SPECIAL EDUCATION PROGRAM (71200) | GENERAL PURPOSE FUND | *FTE Positions | IDEA PART B | *FTE Positions | PRESCHOOL GRANT | *FTE Positions |
|------------------------|---|-------------------------|-------------------|------------------|-------------------|--------------------|-------------------|
| 116 | Teachers | 18,328,325 | 350.00 | 1,107,790 | 18.00 | 55,000 | 1.00 |
| 117 | Career Ladder Program | 140,000 | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| 127 | Career Ladder Extended Contracts | 72,500 | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| 128 | Homebound Teachers | 331,730 | 6.00 | | | | |
| 162 | Clerical Personnel | | | 40,000 | 1.00 | | |
| 163 | Educational Assistants | 4,051,110 | 191.00 | 4,180,000 | 200.00 | 60,000 | 3.00 |
| 171 | Speech Pathologist | 1,994,831 | 30.00 | 60,000 | 1.00 | | |
| 189 | Other Salaries & Wages (Specify) | | | | | | |
| 195 | Certified Substitute Teachers | 50,000 | | 40,000 | | | |
| 198 | Non-Certified Substitute Teachers | 300,000 | | 20,000 | | | |
| 201 | Social Security | 1,566,647 | XXXXXXXX | 259,098 | XXXXXXXX | 7,130 | XXXXXXXX |
| 204 | State Retirement | 1,667,035 | XXXXXXXX | 326,678 | XXXXXXXX | 8,871 | XXXXXXXX |
| 206 | Life Insurance | 155,154 | XXXXXXXX | 31,840 | XXXXXXXX | 722 | XXXXXXXX |
| 207 | Medical Insurance | 2,301,051 | XXXXXXXX | 135,000 | XXXXXXXX | 10,120 | XXXXXXXX |
| 208 | Dental Insurance | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 210 | Unemployment Compensation | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 212 | Employer Medicare | 366,393 | XXXXXXXX | 73,515 | XXXXXXXX | 1,668 | XXXXXXXX |
| 299 | Other Fringe Benefits (Specify) | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 310 | Contracts With Other Public Agencies | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 311 | Contracts With Other School Systems | 250,000 | XXXXXXXX | 20,000 | XXXXXXXX | | XXXXXXXX |
| 312 | Contracts With Private Agencies | 350,000 | XXXXXXXX | 100,000 | XXXXXXXX | | XXXXXXXX |
| 322 | Evaluation & Testing | | XXXXXXXX | 15,000 | XXXXXXXX | | XXXXXXXX |
| 330 | Operating Lease Payments | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 336 | Maintenance And Repair Services - Equipment | 10,000 | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 356 | Tuition | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 369 | Contracts for Substitute Teachers - Certified | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 370 | Contracts for Substitute Teachers - Non- | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 399 | Other Contracted Services (Specify) | 75,000 | XXXXXXXX | 100,000 | XXXXXXXX | | XXXXXXXX |
| 429 | Instructional Supplies & Materials | 515,000 | XXXXXXXX | 35,000 | XXXXXXXX | 10,708.80 | XXXXXXXX |
| 449 | Textbooks | 300,000 | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 499 | Other Supplies & Materials (Specify) | | XXXXXXXX | 20,000 | XXXXXXXX | | XXXXXXXX |
| 535 | Fee Waivers | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 599 | Other Charges (Specify) | | XXXXXXXX | 500 | XXXXXXXX | | XXXXXXXX |
| 725 | Special Education Equipment | 75,000 | XXXXXXXX | 85,000 | XXXXXXXX | 5,000 | XXXXXXXX |
| 71200 | TOTAL EXPENDITURES | 32,899,776 | XXXXXXX | 6,649,421 | XXXXXXX | 159,219.80 | XXXXXXX |

Special Education Expenses Only
 FTE Positions: Full time equivalency – **use two decimals**.

Line item substitutions or additions shall **NOT** be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks

ROUND TO NEAREST DOLLAR

TRR&MS 0520-1-9-.03 (2) (k) (7)
 0520-1-9-.03 (1) (k) (2)
 EDGAR Sect 80.20 (a) (2)
 (Subpart C) (b) (4)

C. FINANCIAL INFORMATION (Continued)

2. Estimated Expenditures
Education for Students with Disabilities

| ACCOUNT NO. | EXPENDITURES | GENERAL PURPOSE FUND | *FTE Positions | IDEA PART B | *FTE Positions | PRESCHOOL GRANT | *FTE Positions |
|--------------|--|----------------------|-----------------|---------------|-----------------|-----------------|-----------------|
| 72120 | SUPPORT SERVICES (72000) STUDENTS (72100) HEALTH SERVICES (72120) | | | | | | |
| 131 | Medical Personnel | | | | | | |
| 189 | Other Salaries & Wages (Specify) | | | | | | |
| 201 | Social Security | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 204 | State Retirement | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 206 | Life Insurance | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 207 | Medical Insurance | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 208 | Dental Insurance | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 210 | Unemployment Compensation | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 212 | Employer Medicare | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 299 | Other Fringe Benefits (Specify) | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 307 | Communication | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 330 | Operating Lease Payments | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 336 | Maintenance & Repair Services-Equipment | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 348 | Postal Charges | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 355 | Travel | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 399 | Other Contracted Services (Specify) | | XXXXXXXX | 800000 | XXXXXXXX | | XXXXXXXX |
| 413 | Drugs & Medical Supplies | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 499 | Other Supplies & Materials (Specify) | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 524 | In-Service/Staff Development | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 599 | Other Charges (Specify) | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 735 | Health Equipment | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 72120 | TOTAL EXPENDITURES | 0 | XXXXXXXX | 800000 | XXXXXXXX | 0 | XXXXXXXX |

Special Education Expenses Only

*FTE Positions: Full time equivalency – **use two decimals.**Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

ROUND TO NEAREST DOLLAR

C. FINANCIAL INFORMATION (Continued)

2. Estimated Expenditures
Education for Students with Disabilities

| ACCOUNT NO. | EXPENDITURES | GENERAL PURPOSE FUND | *FTE Positions | IDEA PART B | *FTE Positions | PRESCHOOL GRANT | *FTE Positions |
|--------------|---|----------------------|----------------|----------------|----------------|-----------------|----------------|
| 72220 | SUPPORT SERVICES (72000) INSTRUCTIONAL STAFF (72200) SPECIAL EDUCATION PROGRAM STAFF (72220) | | | | | | |
| 105 | Supervisor/Director | 810,448 | 9.00 | 88,000 | 1.00 | | |
| 117 | Career Ladder Program | 8,000 | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| 124 | Psychological Personnel | 1,262,384 | 18.00 | 97,500 | 1.00 | | |
| 127 | Career Ladder Extended Contracts | | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| 135 | Assessment Personnel | | | | | | |
| 161 | Secretary(s) | 290,768 | 8.00 | | | | |
| 162 | Clerical Personnel | 1,459,993 | 52.00 | | | | |
| 171 | Speech Pathologist (Supervisory) | | | | | | |
| 189 | Other Salaries & Wages (Specify) | 2,876,531 | 72.00 | 164,000 | 3.00 | | |
| 196 | In-Service Training | 25,000 | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 201 | Social Security | 417,454 | XXXXXXXX | 20,274 | XXXXXXXX | | XXXXXXXX |
| 204 | State Retirement | 509,494 | XXXXXXXX | 22,085 | XXXXXXXX | | XXXXXXXX |
| 206 | Life Insurance | 42,077 | XXXXXXXX | 2,055 | XXXXXXXX | | XXXXXXXX |
| 207 | Medical Insurance | 635,111 | XXXXXXXX | 28,776 | XXXXXXXX | | XXXXXXXX |
| 208 | Dental Insurance | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 210 | Unemployment Compensation | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 212 | Employer Medicare | 97,630 | XXXXXXXX | 4,742 | XXXXXXXX | | XXXXXXXX |
| 299 | Other Fringe Benefits (Specify) | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 307 | Communication | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 308 | Consultants | 10,000 | XXXXXXXX | 7,400 | XXXXXXXX | | XXXXXXXX |
| 330 | Operating Lease Payments | | XXXXXXXX | 6,000 | XXXXXXXX | | XXXXXXXX |
| 336 | Maintenance & Repair Services -Equipment | | XXXXXXXX | 3,000 | XXXXXXXX | | XXXXXXXX |
| 348 | Postal Charges | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 355 | Travel | 115,000 | XXXXXXXX | 15,000 | XXXXXXXX | | XXXXXXXX |
| 399 | Other Contracted Services (Specify) | 11,221 | XXXXXXXX | 25,000 | XXXXXXXX | | XXXXXXXX |
| 499 | Other Supplies & Materials (Specify) | 85,000 | XXXXXXXX | 30,000 | XXXXXXXX | | XXXXXXXX |
| 524 | In-Service/Staff Development | 65,000 | XXXXXXXX | 35,000 | XXXXXXXX | | XXXXXXXX |
| 599 | Other Charges (Specify) | 10,000 | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 790 | Other Equipment (Specify) | | XXXXXXXX | 15,000 | XXXXXXXX | | XXXXXXXX |
| 72220 | TOTAL EXPENDITURES | 8,731,111 | xxxxxx | 563,832 | xxxxxx | 0 | xxxxxx |

Special Education Expenses Only

*FTE Positions: Full time equivalency – use two decimals.

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

ROUND TO NEAREST DOLLAR

C. FINANCIAL INFORMATION (continued)
2. Estimated Expenditures for Education for Students with Disabilities

| ACCOUNT NO. | EXPENDITURES | GENERAL PURPOSE FUND | *FTE Positions | IDEA PART B | *FTE Positions | PRESCHOOL GRANT | *FTE Positions |
|-------------|---------------------------------------|----------------------|----------------|-------------|----------------|-----------------|----------------|
| 72710 | SUPPORT SERVICES (72000) | | | | | | |
| | STUDENT TRANSPORTATION (72700) | | | | | | |
| | TRANSPORTATION (72710) | | | | | | |
| 105 | Supervisor/Director | | | | | | |
| 142 | Mechanic(s) | | | | | | |
| 146 | Bus Drivers | | | 73,000.00 | 51.00 | | |
| 162 | Clerical Personnel | | | | | | |
| 189 | Other Salaries & Wages (Specify) | | | | | | |
| 196 | In-Service Training | | | | | | |
| 201 | Social Security | | XXXXXXXX | 45,260.00 | XXXXXXXX | | XXXXXXXX |
| 204 | State Retirement | | XXXXXXXX | 64,970.00 | XXXXXXXX | | XXXXXXXX |
| 206 | Life Insurance | | XXXXXXXX | 4,585.00 | XXXXXXXX | | XXXXXXXX |
| 207 | Medical Insurance | | XXXXXXXX | 64,240.00 | XXXXXXXX | | XXXXXXXX |
| 208 | Dental Insurance | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 210 | Unemployment Compensation | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 212 | Employer Medicare | | XXXXXXXX | 10,585.00 | XXXXXXXX | | XXXXXXXX |
| 299 | Other Fringe Benefits (Specify) | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 307 | Communication | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 311 | Contracts with Other School Systems | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 312 | Contracts with Private Agencies | | XXXXXXXX | 5,000.00 | XXXXXXXX | | XXXXXXXX |
| 313 | Contracts with Parents | | XXXXXXXX | 10,000.00 | XXXXXXXX | | XXXXXXXX |
| 314 | Contracts with Public Carriers | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 315 | Contracts with Vehicle Owners | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 329 | Laundry Service | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 330 | Operating Lease Payments | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 338 | Maintenance & Repair Service - | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 340 | Medical & Dental Services | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 348 | Postal Charges | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 351 | Rentals | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 355 | Travel | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 399 | Other Contracted Services (Specify) | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 412 | Diesel Fuel | | XXXXXXXX | 102,030.83 | XXXXXXXX | | XXXXXXXX |
| 418 | Equipment & Machinery Parts | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 424 | Garage Supplies | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 425 | Gasoline | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 433 | Lubricants | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 450 | Tires & Tubes | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 453 | Vehicle Parts | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 499 | Other Supplies & Materials (Specify) | | XXXXXXXX | 10,000.00 | XXXXXXXX | | XXXXXXXX |
| 511 | Vehicle & Equipment Insurance | | XXXXXXXX | 60,000.00 | XXXXXXXX | | XXXXXXXX |
| 524 | In-Service/Staff Development | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 599 | Other Charges (Specify) | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 701 | Administration Equipment | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 729 | Transportation Equipment | | XXXXXXXX | | XXXXXXXX | | XXXXXXXX |
| 72710 | TOTAL EXPENDITURES | 0.00 | XXXXXXXX | 449,670.83 | XXXXXXXX | 0.00 | XXXXXXXX |

Special Education Expenses Only

*FTE Positions: Full time equivalency – use two decimals

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

ROUND TO NEAREST DOLLAR

C. FINANCIAL INFORMATION (continued)

3. Estimated Expenditure Summary
Education for Students with Disabilities

| ACCOUNT SERIES | EXPENDITURES | GENERAL PURPOSE FUND | IDEA | PRESCHOOL |
|--------------------|--|----------------------|------------------|---------------|
| 71150 | Alternative Schools | | | |
| 71200 | Special Education Program | \$ 32,899,776.00 | \$ 6,649,421.00 | \$ 159,219.80 |
| 72120 | Health Services | | \$ 800,000.00 | |
| 72130 | Other Student Support | | | |
| 72215 | Alternative Instruction Program | | | |
| 72220 | Special Education Program Staff | \$ 8,731,111.00 | \$ 563,832.00 | |
| 72410 | Office of Principal | | | |
| 72710 | Transportation | | \$ 449,670.83 | |
| 99100-590 | Transfer Out of Funds: Indirect Cost * | XXXXXXXX | \$ 525,960.81 | \$ 8,482.08 |
| 99100-590 | Permissive Use of Funds: | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| | A. Adjustment to Local Effort | | XXXXXXXX | XXXXXXXX |
| | B. School Wide | XXXXXXXX | | XXXXXXXX |
| | C. Early Intervening Services | XXXXXXXX | \$ 1,200,000.00 | XXXXXXXX |
| TOTAL EXPENDITURES | | \$ 41,630,887.00 | \$ 10,188,884.64 | \$ 167,701.88 |

Indirect Cost Rate: 5.50%

Note: Subtract out all expenditures for equipment prior to determining indirect cost amounts.

Do Not include any "Permissive Use of Funds" expenditures when determining indirect cost amounts.

GENERAL PURPOSE FUND TOTAL SHALL MATCH TOTAL ON PAGE 16C

C. FINANCIAL INFORMATION (continued)

☒ IDEA, PART B ☐ PRESCHOOL GRANT

4. Equipment Purchase Requiring Prior Approval

THIS INCLUDES EQUIPMENT HAVING A USEFUL LIFE OF MORE THAN ONE YEAR **AND** AN ACQUISITION COST OF **\$5,000.00** OR MORE PER UNIT.

| BUDGET CODES | QUANTITY | DESCRIPTION | UNIT COST | TOTAL COST | JUSTIFICATION FOR PURCHASE OF EACH ITEM |
|-----------------|----------|--------------------------|-----------|---------------|---|
| 71200 725 | 2 | EASY STAND W/ACCESSORIES | 6,000.00 | 12,000.00 | ERGONOMIC POSITIONING SYSTEM USED FOR SPED STUDENTS WITH PHYSICAL DISABILITIES. VOICE OUTPUT DEVICE TO ASSIST SPED STUDENTS WITH COMMUNICATION NEEDS. |
| 71200 725 | 2 | VANTAGE DEVICE | 7,500.00 | 15,000.00 | |
| 71200 725 | 4 | COMPUTERS | 2,125.00 | 8,500.00 | |
| | | | | 0.00 | |
| | | | | 0.00 | |
| | | | | 0.00 | |
| | | | | 0.00 | |
| | | | | 0.00 | |
| | | | | 0.00 | |
| | | | | 0.00 | |
| | | | | 0.00 | |
| | | | | 0.00 | |
| | | | | 0.00 | |
| | | | | 0.00 | |
| | | | | 0.00 | |
| | | | | 0.00 | |
| | | | | 0.00 | |
| | | | | 0.00 | |
| TOTAL | | | | 35,500.00 | |

DUPLICATE FORM AS NEEDED (COMPUTE GRAND TOTAL MANUALLY)

**GRAND TOTAL
EQUIPMENT \$ 35,500**

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA: **SHELBY COUNTY SCHOOLS**

Special Education Instruction Program

12

| | Acct. No. 71200 | Description | Justification | |
|---|----------------------------|---|--|-------------------------------------|
| x | 116 | Teachers | To pay for teachers working with SE students | |
| | 128 | Homebound Teachers | To pay for homebound teachers working w/ SE students | |
| X | 162 | Clerical Personnel | To pay for SE clerical personnel | |
| X | 163 | Educational Assistants | To pay for SE educational assistants | |
| X | 171 | Speech Pathologist | To pay for SE speech pathologist | |
| | 189 | Other Salaries & Wages (Specify) | | |
| x | 195 | Certified Substitute Teachers | Certified Substitutes for SE teachers | |
| x | 198 | Non-Certified Substitute Teachers | Non-Certified Substitutes for SE teachers | |
| x | 201 | Social Security | Fringe benefits for above salaries | |
| x | 204 | State Retirement | Fringe benefits for above salaries | |
| x | 206 | Life Insurance | Fringe benefits for above salaries | |
| | 207 | Medical Insurance | Fringe benefits for above salaries | |
| | 208 | Dental Insurance | Fringe benefits for above salaries | |
| | 210 | Unemployment compensation | Fringe benefits for above salaries | |
| x | 212 | Employer Medicare | Fringe benefits for above salaries | |
| | 299 | Other Fringe Benefits (Specify) | | |
| | 310 | Contracts with other Public Agencies | Contract with: | For: |
| x | 311 | Contracts with other School Systems | Contract with: Memphis City School | For: Hearing Impaired |
| x | 312 | Contracts with Private Agencies | Contract with: MOSD Audiology | For: Hearing Impaired - Audiologist |
| x | 322 | Evaluation & Testing | To evaluate and test S. E. students | |
| | 330 | Operating Lease Payments (Specify) | | |
| | 336 | Maintenance & Repair Services-Equipment | To maintain and repair SE equipment | |
| | 356 | Tuition | To pay tuition for SE students unable to afford it | |
| | 369 | Contracts for Substitute Teachers - Certified | To pay actual contracts for certified SE substitute teachers | |
| | 370 | Contracts for Substitute Teachers – Non-Certified | To pay actual contracts for non-certified SE substitute teachers | |
| x | 399 | Other Contracted Services (Specify) | Speech Pathologist | |
| x | 429 | Instructional Supplies & Materials | To purchase supplemental supplies/materials for the SE classroom | |
| | 449 | Textbooks | To purchase supplementary textbooks for SE students | |
| x | 499 | Other Supplies & Materials (Specify) | Paper; Teacher Materials; Books, Games, Puzzles | |
| | 535 | Fee Waivers | To pay fees for SE students that cannot afford them | |
| x | 599 | Other Charges (Specify) | Teachers' professional memberships | |
| x | 725 | Special Education Equipment * | computers; whiteboards; e-beams; equipment for presentation, communication, and physical needs | |

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA: **SHELBY COUNTY SCHOOLS**

Students Support Services/Health Services

| | Acct. No 72120 | Description | Justification |
|---|---------------------------|---|--|
| | 131 | Medical Personnel | To pay for nurses, PT, etc. working with SE students |
| | 189 | Other Salaries & Wages (Specify) | |
| | 201 | Social Security | Fringe benefits for salaries funded above |
| | 204 | State Retirement | Fringe benefits for salaries funded above |
| | 206 | Life Insurance | Fringe benefits for salaries funded above |
| | 207 | Medical Insurance | Fringe benefits for salaries funded above |
| | 208 | Dental Insurance | Fringe benefits for salaries funded above |
| | 210 | Unemployment Compensation | Fringe benefits for salaries funded above |
| | 212 | Employer Medicare | Fringe benefits for salaries funded above |
| | 299 | Other Fringe Benefits (Specify) | |
| | 307 | Communication | SE communication costs |
| | 330 | Operating Lease Payments (Specify) | |
| | 336 | Maintenance & Repair Services-Equipment | To maintain and repair SE health related equipment |
| | 348 | Postal Charges | To pay for postal charges related to SE communication |
| | 355 | Travel | Travel by SE medical employees to treat SE students |
| x | 399 | Other Contracted Services (Specify) | Healthcare services w/ Shelby County Health Department |
| | 413 | Drugs & Medical Supplies | To purchase medical supplies for SE students |
| | 499 | Other Supplies & Materials (Specify) | |
| | 524 | In-Service/Staff Development | In-service for SE medical personnel |
| | 599 | Other Charges (Specify) | |
| | 735 | Health Equipment (Specify) | |

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA: **SHELBY COUNTY SCHOOLS**

Support Services/Special Education Program

| | Acct. No. 72220 | Description | Justification | |
|---|----------------------------|---|--|---|
| x | 105 | Supervisor/Director | Pay salary for SE Supervisor/Director | |
| x | 124 | Psychological Personnel | To pay salary of SE psychologist | |
| | 135 | Assessment Personnel | To pay salary of SE assessment personnel | |
| | 161 | Secretary(s) | To pay salary of SE secretary | |
| | 162 | Clerical Personnel | To pay salary of SE clerks | |
| | 171 | Speech Pathologist (Supervisory) | To pay for SE speech pathologist for supervisory services | |
| x | 189 | Other Salaries and Wages (Specify) | Accountant; Occupational Therapist/Physical Therapist; Social Worker | |
| | 196 | In-Service Training | Pay for training of SE support staff | |
| x | 201 | Social Security | Fringe benefits for above personnel | |
| x | 204 | State Retirement | Fringe benefits for above personnel | |
| x | 206 | Life Insurance | Fringe benefits for above personnel | |
| x | 207 | Medical Insurance | Fringe benefits for above personnel | |
| | 208 | Dental Insurance | Fringe benefits for above personnel | |
| | 210 | Unemployment Compensation | Fringe benefits for above personnel | |
| x | 212 | Employer Medicare | Fringe benefits for above personnel | |
| | 299 | Other Fringe Benefits (Specify) | | |
| | 307 | Communication | SE communication costs | |
| x | 308 | Consultants | To pay consultants | For: Classroom intervention related to 3-tiered reading/math, REACH, ED, Autism |
| x | 330 | Operating Lease Payments (Specify) | Copier lease with Kovia | |
| x | 336 | Maintenance & Repair Services-Equipment | To maintain and repair SE equipment | |
| | 348 | Postal Charges | To pay for postal charges for SE programs | |
| x | 355 | Travel | Travel for SE support Staff | For: Mileage-Specialists, Psychologists, vision & hearing, SRT, and consulting teachers |
| x | 399 | Other Contracted Services (Specify) | Pagers, cell phones, communication devices | |
| x | 499 | Other Supplies & Materials (Specify) | Achievement Test Kits; Protocols; Psych Assessment | |
| x | 524 | In-Services/Staff Development | Staff development for SE support staff | |
| | 599 | Other Charges (Specify) | | |
| x | 790 | Other Equipment (Specify) | Assistive Technology; Vision/Hearing Devices | |

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA: **SHELBY COUNTY SCHOOLS**

Transportation

| | Acct. No. 72710 | Description | Justification |
|---|----------------------------|---|---|
| | 105 | Supervisor/Director (Specify) | |
| | 142 | Mechanic(s) | |
| x | 146 | Bus Drivers | Special Education bus drivers to transport special education students |
| | 162 | Clerical Personnel | |
| | 189 | Other Salaries & Wages (Specify) | |
| | 196 | In-Service Training | In-service training for approved special education personnel above |
| X | 201 | Social Security | Fringe benefits for approved personnel above |
| X | 204 | State Retirement | Fringe benefits for approved personnel above |
| X | 206 | Life Insurance | Fringe benefits for approved personnel above |
| X | 207 | Medical Insurance | Fringe benefits for approved personnel above |
| | 208 | Dental Insurance | Fringe benefits for approved personnel above |
| | 210 | Unemployment Compensation | Fringe benefits for approved personnel above |
| X | 212 | Employer Medicare | Fringe benefits for approved personnel above |
| | 299 | Other Fringe Benefits (Specify) | |
| | 307 | Communication | SE communication costs |
| | 311 | Contract with Other School Systems (Specify) | |
| X | 312 | Contracts with Private Agencies (Specify) | Unique travel needs – remote site |
| x | 313 | Contracts with Parents | Student at West TN School for Deaf; Residential placement |
| | 314 | Contracts with Public Carriers | |
| | 315 | Contracts with Vehicle Owners | |
| | 329 | Laundry Service | |
| | 330 | Operating Lease Payments | |
| | 338 | Maintenance & Repair Service – Vehicles | Maintenance and repair of special education purchased vehicles |
| | 340 | Medical and Dental Services | |
| | 348 | Postal Charges | To pay postal charges re: communication |
| | 351 | Rentals | |
| | 355 | Travel | |
| | 399 | Other Contracted Services (Specify) | |
| X | 412 | Diesel Fuel | For SPED buses |
| | 418 | Equipment and Machinery Parts | For special education purchased vehicles |
| | 424 | Garage Supplies | For special education purchased vehicles |
| | 425 | Gasoline | For special education purchased vehicles |
| | 433 | Lubricants | For special education purchased vehicles |
| | 450 | Tires and Tubes | For special education purchased vehicles |
| | 453 | Vehicle Parts | For special education purchased vehicles |
| x | 499 | Other Supplies & Materials (Specify) | Car seats; seat belts; back braces-staff; extension belts |
| x | 511 | Vehicle & Equipment Insurance | To pay insurance for vehicles and equipment used to transport SE students |
| | 524 | In-Service/Staff Development | |
| | 599 | Other Charges (Specify) | |
| | 701 | Administration Equipment | |
| | 729 | Transportation Equipment | |

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

LEA: **SHELBY COUNTY SCHOOLS**

PRESCHOOL GRANT

Special Education Instruction Program

| | Acct. No. 71200 | Description | Justification | |
|---|----------------------------|---|--|------|
| X | 116 | Teachers | To pay for teachers working with SE students | |
| | 128 | Homebound Teachers | To pay for homebound teachers working w/ SE students | |
| | 162 | Clerical Personnel | To pay for SE clerical personnel | |
| X | 163 | Educational Assistants | To pay for SE educational assistants | |
| | 171 | Speech Pathologist | To pay for SE speech pathologist | |
| | 189 | Other Salaries & Wages (Specify) | | |
| | 195 | Certified Substitute Teachers | Certified Substitutes for SE teachers | |
| | 198 | Non-Certified Substitute Teachers | Non-Certified Substitutes for SE teachers | |
| X | 201 | Social Security | Fringe benefits for above salaries | |
| X | 204 | State Retirement | Fringe benefits for above salaries | |
| X | 206 | Life Insurance | Fringe benefits for above salaries | |
| X | 207 | Medical Insurance | Fringe benefits for above salaries | |
| | 208 | Dental Insurance | Fringe benefits for above salaries | |
| | 210 | Unemployment compensation | Fringe benefits for above salaries | |
| X | 212 | Employer Medicare | Fringe benefits for above salaries | |
| | 299 | Other Fringe Benefits (Specify) | | |
| | 310 | Contracts with other Public Agencies | Contract with: | For: |
| | 311 | Contracts with other School Systems | Contract with: | For: |
| | 312 | Contracts with Private Agencies | Contract with: | For: |
| | 322 | Evaluation & Testing | To evaluate and test S. E. students | |
| | 330 | Operating Lease Payments (Specify) | | |
| | 336 | Maintenance & Repair Services-Equipment | To maintain and repair SE equipment | |
| | 356 | Tuition | To pay tuition for SE students unable to afford it | |
| | 369 | Contracts for Substitute Teachers - Certified | To pay actual contracts for certified SE substitute teachers | |
| | 370 | Contracts for Substitute Teachers – Non-Certified | To pay actual contracts for non-certified SE substitute teachers | |
| | 399 | Other Contracted Services (Specify) | | |
| | 429 | Instructional Supplies & Materials | To purchase supplemental supplies/materials for the SE classroom | |
| | 449 | Textbooks | To purchase supplementary textbooks for SE students | |
| | 499 | Other Supplies & Materials (Specify) | | |
| | 535 | Fee Waivers | To pay fees for SE students that cannot afford them | |
| | 599 | Other Charges (Specify) | | |
| x | 725 | Special Education Equipment * | computers; whiteboards; e-beams; equipment for presentation, communication, and physical needs | |

C. FINANCIAL INFORMATION (continued)
6. General Purpose Funds Only
Non-Supplanting/Maintenance of Effort

a. Expenditures for 2006-2007

| | |
|---|------------------------|
| Actual amount expended for students with disabilities served (State's Sp Ed Expenditure Report 2006-2007) | <u>\$34,453,956.59</u> |
| Total unduplicated count of disabled students served by the school system (End of Year Report 2006-2007) | <u>9989</u> |
| Per pupil expenditures 2006-2007 Divide a (1) by a (2) | <u>\$ 3449.19</u> |

b. Expenditures for 2007-2008

| | |
|---|-------------------------|
| 1. Actual amount expended for students with disabilities served (State Sp Ed Expenditure Report, 2007 - 2008) | <u>\$ 36,439,188.47</u> |
| 2. Total unduplicated count of disabled students served by the school system (End of Year Report 2007-2008) | <u>9386</u> |
| 3. Per pupil expenditures 2007-2008 Divide a (1) by a (2) | <u>\$ 3,882.29</u> |

c. Expenditures for 2008-2009 *

| | |
|--|-------------------------|
| 1. Actual or projected (Circle one) amount expended for students with disabilities served (State Sp Ed Expenditure Report, 2008 - 2009) | <u>\$ 42,242,395.00</u> |
| 2. Total unduplicated count of disabled students served by the school system (End of Year Report, 2008-2009) | <u>7805</u> |
| 3. Per pupil actual or projected expenditures 2008-2009 Divide b (1) by b (2) | <u>\$ 5,412.22</u> |
| 4. System's total net enrollment (All Students) | <u>47,409</u> |
| Percentage of S.E. Students (Divide c.2 by c.4) | <u>16%</u> |

DOE USE ONLY

\$

\$

d. Projected Expenditures for 2009-2010

(Page 14, Total Expenditures General Purpose Funds) \$ 41,630,887.00

*** NOTE: If c.1. and c.3 are less than b.1 and b.3.** , a maintenance of effort problem has occurred. Please submit documentation that justifies this reduction in expenditures. Acceptable reasons to reduce MOE are provided at 34 CFR Part. 300. 204 *Exception to maintenance of effort*. Funding will be held until this is corrected or justified. **If d. is less than c.1.**, a potential maintenance of effort problem may occur. Work closely with your finance office/management consultant during this school year.

**Comprehensive Application for
Special Education Services
Checklist**

Page -Cover Page

LEA SEA

- ☐ ☐ ALL items in box labeled "To be Completed by Local School System" have been answered.
☐ ☐ The Director of Schools has signed and dated the plan.

Comments:

Part I – Compliance Assurances

Pages 1-2 – Compliance Assurances

- ☐ ☐ Pages are included.
☐ ☐ Signed and dated by the Director of Schools.

Part II – Statistical Information

Page 3 – Children with Disabilities to Receive FAPE Services from the School System

- ☐ ☐ Name of School System is given at top of page
- ☐ ☐ Boxes in Column 1 are completed appropriately by primary disability, by age span and are totaled correctly at bottom of page. (May use end of year report as a method of projecting numbers for new fiscal year.)
- ☐ ☐ For Column 2 include any students served full-time by contractual agreement. The LEA must submit a contract for any full-time Special Education placements to be approved by the Commissioner within 30 days of initiation of the contract. Totals are correct at bottom of column.
- ☐ ☐ Totals in Column 3 are correct for each disability (column 1 + Column 2) and for each grade span at bottom of page.
- ☐ ☐ The total 3 – 5 year olds to receive FAPE is the same or less than the total number by option and disability given on page 4.
- ☐ ☐ The total 6 – 21 year olds to receive FAPE is the same or less than the total number by option and disability given on page 4.
- ☐ ☐ Column 4 indicates the # of students receiving special transportation and totals are correct. Note: If any students are receiving special transportation, cost for this expense must be included in the appropriate budget page.
- ☐ ☐ Column 5 includes only those students placed in a private school by the LEA. The totals by age group is correct at the bottom of the column.
- ☐ ☐ Columns 6(a) and (b) includes only private school children placed by their parents. The totals at the bottom of each column are correct.
- ☐ ☐ Grand total is correct.

Comments: *The numbers on this page represent an unduplicated count (head count) of students.*

Page 4 – Options to be Provided (Ages 3-5) and (Ages 6-21)

- ☐ ☐ Name of School System is given at top of page.
- ☐ ☐ Indicate number of children served by option. This is a **duplicated count** and should reflect both primary and one secondary option of service.
- ☐ ☐ The total by option and disability either equals the total of Column 3 on Page 3 for 3-5 year olds and 6-21 year olds or is no more than double that number.
- ☐ ☐ Check total number given for Option 6. For each option 6 student there is at least ½ FTE of an education assistant or interpreter position budgeted in general purpose funds..

Comments: *The LEA is strongly encouraged to use the End of Year Report as a guideline for filling out this page. This is a duplicated count (service count) of students served.*

Page 5 – Permissive Use of Funds

LEA SEA

- ☐ ☐ Yes or No is checked for each item on Page 5.
- ☐ ☐ Use of Funds as Local Funds (5A) worksheet is completed if LEA is requesting this option.
- ☐ ☐ Use of Funds as Local Funds (5B) worksheet is completed if LEA is requesting this option.
- ☐ ☐ Use of Funds as Local Funds (5C) worksheet is completed if LEA is requesting this option. Justification page for budget is attached.
- ☐ ☐ Cover Page of Comprehensive Application is marked indicating Use of Funds to be utilized, if applicable

Pages 6 -13 – Estimated Expenditures

LEA SEA

- ☐ ☐ Name of School System is given at top of page.
- ☐ ☐ Total expenditures for each budget (General Purpose, IDEA Part B, & Preschool) are calculated correctly.
- ☐ ☐ FTE positions are given for appropriate personnel line items.
- ☐ ☐ Check the total number given for Option 6 on page 4. For each option 6 student there is at least ½ FTE of an education assistant or interpreter position budgeted in general purpose funds.
- ☐ ☐ If equipment is over \$5,000 per unit being purchased with Part B or Preschool funds, there is a corresponding equipment page.
- ☐ ☐ All amounts are rounded to the nearest dollar.
- ☐ ☐ Check contracted services amount against page 3, Column 2. If contracted services are paid from the general purpose budget, the LEA may be eligible for partial reimbursement.
- ☐ ☐ If special transportation services are indicated on Page 3, appropriate expenditures are included in the budget.
- ☐ ☐ Total allocations for both Part B and Preschool have been budgeted.
- ☐ ☐ Any budget code with the description "Other " must be detailed in the plan.

Comments: *Budget code substitutions or additions cannot be made in the budget*

Page 14 – Estimated Expenditure Summary

- ☐ ☐ Name of LEA is given at top of page.
- ☐ ☐ Budgeted amounts for each account series and fund types have been transferred correctly from each corresponding budget page.
- ☐ ☐ Calculations for each fund type (General Purpose, Idea Part B, and Preschool) are correct.
- ☐ ☐ Total expenditures for general purpose funds match total on page 16, item c.
- ☐ ☐ If the LEA is going to reduce their level of local expenditures of special education services, the correct column is filled in and computed correctly.
- ☐ ☐ Total award has been budgeted correctly.
- ☐ ☐ Indirect cost has been calculated correctly. Equipment and any monies budgeted under permissive use of funds have been subtracted prior to figuring indirect costs.
- ☐ ☐ Total IDEA, Part B and Preschool amounts have been transferred to the front of the Comprehensive Application.

Calculation for indirect cost: Total Allocation – Any Equipment and/or Permissive Use of Funds = Allocation (less equipment) / Indirect Cost Rate (1.00__ or 1.0__ __) X Indirect Cost % = Maximum Indirect Cost (See sample attached)

Page 15 – Equipment List (IDEA & Pre-School only)

- ☐ ☐ Name of School System is listed at top of page. Appropriate budget is checked.
- ☐ ☐ Any equipment budgeted under IDEA Part B or Preschool requiring prior approval is accounted for on this page.
- ☐ ☐ Budget codes are correct.
- ☐ ☐ Description is appropriate for definition of equipment.
- ☐ ☐ Quantity, Unit Cost, and Total Cost are correct. (**Unit cost is \$5,000 or more; see comments below**).
- ☐ ☐ Justification is given for each item purchased and is appropriate for the account under which equipment is budgeted. Justification is tied to the child's IEP or needs.
- ☐ ☐ Total for page is correct.
- ☐ ☐ If more than one page is needed, grand total of equipment is correct.

Comments: *Equipment requiring prior approval is defined as property having a useful life of more than one year AND an acquisition cost of \$5,000 or more per unit. Minor sensitive equipment are items costing \$100 or more with a life expectancy of three years or longer.*

Equipment must be kept on inventory. For equipment that is lost, stolen, or no longer useable, a letter of disposition must be addressed to the Director of Program Management Services and submitted to your Management Consultant.

Materials and software are not to be included on this page.

Pages – Line Item Justification for the Expenditures of IDEA, Part B & PreSchool Funds

- ☐ ☐ There is a justification for each budgeted account number under the Part B or Preschool funds and the account code is marked.
- ☐ ☐ Account numbers and description of expenditures (complete account name) match the budget.
- ☐ ☐ Justifications are added for all account codes which say "Specify" and for any items without prewritten justifications
- ☐ ☐ All equipment costing \$100 or more but less than \$5,000 is specified on the appropriate justifications page.

Comments: *Do not include FTEs of personnel in the budget justifications—the appropriate FTEs have already been included on the budget pages.*

Page 16 – Non-Supplanting/Maintenance of Effort

LEA SEA

- ☐ ☐ Name of School System is listed at top of page.
- ☐ ☐ Expenditures for items "a" and "b" have been verified for accuracy.
- ☐ ☐ Item c (1), either actual or projected is circled.
- ☐ ☐ If actual figures used, amounts are transferred from State Special Education Expenditure Report correctly.
- ☐ ☐ The total unduplicated count of disabled students served agrees with the June End of Year Report.
- ☐ ☐ Division is correct.
- ☐ ☐ If the LEA is not expending more money (total or per pupil) in item "c" than in item "b", a letter, signed by the Director of Schools must be included with justifications and specific expenditure amounts that equal or exceed the difference
- ☐ ☐ Item "d"—the amount of total expenditures from general purpose funds has been transferred accurately from page 14.
- ☐ ☐ Amount given in item "d" is greater than amount given in Item c (1). **If no**, LEA is notified of potential maintenance of effort problem.

Calculation of
Indirect Cost (Restricted Rate)

$$\begin{array}{ccccccc}
 & & & & 1.00 _ _ & & \\
 & & & & 1.0 _ _ _ & & \\
 \hline
 \text{Total IDEA Allocation} & - & \text{Any Equipment} & = & \text{Adjusted Allocation} & / & \text{Ind. Cost} \times \text{Ind. Cost \%} = \text{Max. Indirect Cost} \\
 & & \text{and/or} & & & & \\
 & & \text{permissive use of funds} & & & & \\
 \\
 & & & & 1.00 _ _ & & \\
 & & & & 1.0 _ _ _ & & \\
 \hline
 \text{Total PS Allocation} & - & \text{Any Equipment} & = & \text{Adjusted Allocation} & / & \text{Ind. Cost} \times \text{Inc. Cost \%} = \text{Max. Indirect Cost} \\
 & & \text{and/or} & & & & \\
 & & \text{permissive use of funds} & & & &
 \end{array}$$

SAMPLE:

System: Tennessee City Schools

Indirect Cost Rate: 1.23%

$$\begin{array}{ccccccc}
 \underline{8,605,566} & - & \underline{15,000} & = & \underline{8,590,566} & / & \underline{1.0123} = 8,486,185.91 \times \underline{1.23\%} = \underline{104,380.09} \\
 \text{Total IDEA Allocation} & & \text{Equipment} & & \text{Adjusted Allocation} & & \text{Ind. Cost} \\
 & & \text{and/or} & & & & \\
 & & \text{permissive use of funds} & & & &
 \end{array}$$

System: Volunteer County Schools

Indirect Cost Rate: 0.81%

$$\begin{array}{ccccccc}
 \underline{74,152} & - & \underline{0} & = & \underline{74,152} & / & \underline{1.0081} = 73,556.19 \times \underline{.81\%} = \underline{595.81} \\
 \text{Total PS Allocation} & & \text{Equipment} & & \text{Adjusted Allocation} & & \text{Ind. Cost} \\
 & & \text{And/or} & & & & \\
 & & \text{permissive use of funds} & & & &
 \end{array}$$